

Message Text

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PAGE 01 STATE 022979

12

ORIGIN TRSE-00

INFO OCT-01 EUR-12 ISO-00 EB-07 L-02 COME-00 RSC-01 /023 R

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DRAFTED BY:TRSY/OS:MFEINBERG

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L/T:WMCQUADE EUR/SE:RCARROLL

SPECIAL CHARGE: TX-387

----- 117182

R 312039Z JAN 75

FM SECSTATE WASHDC

TO AMEMBASSY VALLETTA

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E.O. 11652: GDS

SUBJECT: DOUBLE TAXATION TREATY

REF: (A) VALLETTA 4101, NOV. 5, 1974

(B) VALLETTA 99

1. U.S. DEL CONCLUDED JULY '74 NEGOTIATIONS WITH DISTINCT FEELING, APPARENTLY SHARED BY MALTESE, THAT ALL OF THE TECHNICAL ISSUES DEALT WITH IN GOM MEMORANDUM FORWARDED WITH REF (A) READILY SOLUBLE IF TAX SPARING QUESTION CAN BE SOLVED (SEE P. 2 OF GOM MEMO).

2. GOM THEN AND APPARENTLY STILL UNWILLING TO AGREE TO TREATY WITHOUT TAX SPARING CREDIT. USG UNABLE, BECAUSE OF SENATE OPPOSITION, TO AGREE TO TREATY WITH SUCH CREDIT. ISSUE DISCUSSED AT GREAT LENGTH DURING FIRST ROUND NEGOTIATIONS.

3. FIRST ROUND CONCLUDED WITH BOTH SIDES AGREED THAT NO POINT IN PROCEEDING UNTIL ONE OR BOTH SIDES ABLE TO MOVE OFF THESE FIRMLY HELD POSITIONS. USG STILL UNABLE TO MOVE.

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PAGE 02 STATE 022979

THEREFORE, UNTIL GOM CAN SHOW SOME FLEXIBILITY US SEES NO

POINT IN CONSIDERING RESUMPTION OF DISCUSSIONS. KISSINGER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: AGREEMENTS, TAXES, NEGOTIATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 31 JAN 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: MorefiRH
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975STATE022979
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Document Unique ID: 00
Drafter: TRSY/OS:MFEINBERG
Enclosure: n/a
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Errors: N/A
Film Number: D750037-0686
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Handling Restrictions: n/a
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Legacy Key: link1975/newtext/t1975011/aaaaaaauu.tel
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Original Previous Classification: n/a
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Page Count: 2
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Previous Handling Restrictions: n/a
Reference: 75 VALLETTA 4101, 75 NO5, 75 1974
Review Action: RELEASED, APPROVED
Review Authority: MorefiRH
Review Comment: n/a
Review Content Flags:
Review Date: 05 JUN 2003
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Review Exemptions: n/a
Review History: RELEASED <05 JUN 2003 by SmithRJ>; APPROVED <05 JUN 2003 by MorefiRH>
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Margaret P. Grafeld
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05 JUL 2006

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